

EXHIBIT B

Professional Resume of Steve Riley, CPA, CFE

STEVE RILEY, CPA, CFE
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EXPERIENCE

Barb & Company, PA
Audit Shareholder

January 2022 – Present
Columbia, SC

- Responsible for the Firm's audit and attestation practice and administration of the Firm's activities.

Barb & Company, PA
Audit Director

August 2016 – December 2021
Columbia, SC

- Responsible for the management of the assurance practice of the Firm.
- Lead audits, reviews, compilations, and other assurance-related engagements.
- Create and implement Firm policy for assurance practice of the Firm.
- Develop strong working relationships with current and prospective clients in order to offer exceptional professional services and client experience.

Elliott Davis, LLC
Audit Senior

August 2014 – August 2016
Columbia, SC

- Lead associates on non-publicly traded client audit, review and compilation engagements within the manufacturing, not-for-profit, governmental, and service provider industries.
- Worked and communicated effectively with staff and clients to enhance their understanding of audit, accounting, and business issues.
- Prepared budgets and monitored financial economics on all engagements.
- Assisted with business development opportunities of the Firm, which included client conferences, business networking activities and seminar attendance.

PricewaterhouseCoopers LLP (PwC)
Senior Associate - Assurance

November 2010 – August 2014
Washington D.C.

- Lead teams of 3-7 associates on non-publicly traded client engagements within the hospitality, medical, manufacturing, law, private equity and specialized investment industries.
- Coordinated audit deliverables and internal services with domestic and international engagement teams, including Switzerland, Australia, India, and Canada.
- Worked directly with top financial executives of audit clients as well as PwC partners on all engagements.
- Participated on the government-mandated Foreclosure Look-Back Review engagement for US Bank, Citibank, JP Morgan, Bank of America, and Ally Financial Inc.
- Partnered with internal PwC specialists regarding financial accounting issues of impairment, pension & post retirement benefit obligations, and worker's compensation.

Schmoyer and Company, LLC
Staff Accountant – Audit & Tax

November 2009 – November 2010
Columbia, SC

- Prepared and reviewed financial statements for compilation, review, and audit engagements of a variety of companies and organizations in the service, healthcare, and nonprofit sectors.
- Prepared control risk assessments, audit programs, audit reports, and memorandums for audit engagements.
- Analyzed complex financial data and defined relevant information used in the preparation of budgets and forecasts.
- Researched and documented financial statement disclosure requirements.
- Compiled quarterly income-tax and accrual basis financial statements.
- Prepared multi-state corporate, individual, partnership, S-corporation, and not-for-profit income tax returns.

Dixon Hughes Goodman LLP**August 2008- April 2009****Audit Associate****Charleston, SC**

- Performed audits of wholesale construction, not-for-profit and healthcare organizations in accordance with the Generally Accepted Auditing Standards while maintaining professional integrity and objectivity. Actively participated in physical inventory of audit clients.
- Conducted reviews of construction companies through the use of analytical procedures and management inquiry in an effort to develop expectations concerning the reliability of client-prepared financial statements.
- Drafted audited financial statements, ensuring clarity and understandability, while maintaining proper presentation and disclosure objectives as a part of attestation and assurance responsibilities

**PROFESSIONAL
CERTIFICATIONS
AND MEMBERSHIPS**

- Certified Public Accountant (CPA) – Issued March 2010 (State – SC)
- Certified Fraud Examiner (CFE) – Issued September 2020
- Member – South Carolina Association of CPAs (SCACPA)
- Member – American Institute of Certified Public Accountants (AICPA)

EDUCATION UNIVERSITY OF SOUTH CAROLINA**August 2003 - December 2007****Moore School of Business****Columbia, SC**

Bachelor of Science in Business Administration

- Emphasis in Accounting, Minor in English
- Selected for LIFE Scholarship, based on academic excellence
- Dean's Honor Roll – List reserved for GPA of 3.5 or higher
- Member, National Dean's List
- One of three recipients of the Dr. Curba Lampert Strategic Mind Award

COMMUNITY Turning Pages – Non-Profit Organization**August 2015 – April 2022****Executive Board Member - Treasurer****Columbia, SC**

- Record monthly contributions and expenditures of the organization
- Create a yearly budget for the organization and monitor budgeted amounts to actual results
- Present monthly financial results in the form of financial statements to other Board members
- Participate in the Board's evaluation of planning efforts as well as fund raising activities
- Filing of annual federal tax return and state required financial reporting